

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

SUMMER HAVEN LAKE ASSOC., INC.,)
)
 Appellant,)
)
 v.)
)
DODGE COUNTY BOARD OF)
EQUALIZATION,)
)
 Appellee.)

Case No. 06C-214

NOTICE IN LIEU
OF SUMMONS
TO APPELLEE

RECEIVED
06 SEP 18 AM 11:11
DODGE COUNTY NEBRASKA
FRED H. V. COUNTY CLERK

**TO THE DODGE COUNTY BOARD OF EQUALIZATION IN CARE OF THE DODGE
COUNTY CLERK :**

An Appeal by Summer Haven Lake Assoc., Inc., (a copy of which is attached) has been filed with the Nebraska Tax Equalization and Review Commission against the Dodge County Board of Equalization.

Unless you file a written response to the appeal with the Nebraska Tax Equalization and Review Commission, in person or by United States Mail, postage prepaid, to the Commission, at P.O. Box 94732, Lincoln, Nebraska 68509-4732, **WITHIN THIRTY (30) DAYS** after service of this Notice in Lieu of Summons upon you, and serve a copy of same on Appellant's legal counsel, the Commission may enter Findings of Fact and Conclusions of Law and an Order against your interests.

The name and address of Appellant's legal counsel as shown in the Commission's file is:

Shaun M. James, Slusky Law, LLC, 17445 Arbor Street, Suite 300, Omaha, NE, 68130.

SIGNED AND SEALED September 15, 2006.

Seal



A handwritten signature in blue ink, reading "Wm. R. Wickersham".

Wm. R. Wickersham, Chairperson
Tax Equalization and Review Commission

060551

APPEAL TO THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

**READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING AND FILING
AN APPEAL.**

Please type or print all information.

1. A separate appeal form must be completed and filed for each decision, action, order, or determination from which you wish to make an appeal. **CAUTION:** If a valuation protest to the County Board concerned more than one parcel of real property, a separate appeal form for each parcel must be filed with the Commission.
2. Each appeal must be accompanied by a copy of the decision, action, order or determination appealed from or other documentation of that decision, action, order or determination.
3. A filing fee of \$25.00 must be paid with each appeal unless filed by a County Assessor or a County Board of Equalization. The fee may be paid in cash if delivered personally. A check or money order made payable to the Tax Equalization and Review Commission must be included with an appeal mailed to the Commission.
4. **CAUTION** This appeal form must be signed by an owner or other person described in Chapter 5 of the Commission's rules and regulations or legal counsel for a person who could appeal. A trustee, president, manager, partner, etc should provide their title.

ADDITIONAL INSTRUCTIONS ARE ON THE REVERSE.

For office use only

Filing Fee:

\$

25.-

Appeal #:

060-214

Name & Mailing Address of Person signing this appeal:

County where protest was filed:

Name: Shaun M. James
(First, Middle Initial, Last)

Dodge
(County Name)

Address: 17445 Arbor Street, Suite 300
(Street or other mailing address)

Omaha NE 68130
(City, Town or Post Office) (State) (Zip Code)

402/991-5777
(Day Time Telephone Number where Person Filing
Appeal can be reached)

Legal Description:

For Real Property: Include Lot, Addition, Location, Address, Section, Township, Range.

For Personal Property: List Description & Location:

Parcel #270136538
76.85 AC - TL 6&7 and Pt
SW 1/4 SE 1/4
Sect 21 - Twn 17 - RG 8

Attach separate sheet if needed.

Check and complete as applicable

- ☐ I am signing as a trustee of the _____
- ☐ I am signing as an officer, director, manager, partner, full time employee etc. of _____
- ☐ I am signing this appeal as _____
- ☒ I am signing as legal counsel for Summer Haven Lake Assoc, Inc.

Reason for Appeal: Be Specific. If additional space is needed attach additional sheets to each copy of this appeal form.

SEE ATTACHED

Under penalties of law, I declare that the information stated on this appeal form is, to the best of my knowledge and belief, true and correct.

sign
here

(Signature of Person Signing Appeal)

Shaun M. James

(Print your Name) & Title if any

8/21/06

(Date)

Filing Checklist: Appeal Form ☐ Documentation ☐ Filing Fee ☐ Signed ☐

Mailing address: Tax Equalization and Review Commission, P.O.Box 94732 Lincoln, Nebraska 68509-4732

Appeal Narrative to the Nebraska Tax Equalization and Review Commission

Summer Haven Lake Association, Inc. – Owner
76.85 acres described as TL 6 & 7 and PT SW1/4 SE1/4 – Property

The Owner appeals the determination of the Dodge County Board of Equalization (the "Board") to assess the Property at \$3,365,000 for the following reasons:

1. Owner timely filed the 2006 protest with the Board. The protested, and assessed, value is over 5.5 times as much as the value assessed in 2005.
2. The Board reduced the values of similar properties because the owners appeared before the Board. This Owner did not appear personally before the Board, and no reduction was granted.
3. The Board's action to grant reductions only to property owners that physically appeared, even though the properties were similar to this Owner's Property, was arbitrary and unreasonable.
4. The Owner is entitled to a fair and equitable valuation based upon the actual fair market value of the Property, and more importantly is entitled to have this Property equalized in value to similar properties.
5. This Property is now valued at more than higher quality properties of a similar nature. The Board's action places a disproportionate and unjust tax burden on the Owner and the Property, and violates the Owner's constitutional right to an equitable tax burden.

The Owner therefor appeals the decision of the Dodge County Board of Equalization, and requests that the Commission render a decision that reduces the valuation to the true fair market value of the Property and equalizes the value with similar properties in Dodge County.

note i-642685

ACTION TAKEN BY THE DODGE COUNTY BOARD OF EQUALIZATION

ON THE 2006 PROPERTY VALUATION OF

PROTEST #314 (attached)

PARCEL #270136538

NAME & MAILING ADDRESS OF PERSON FILING PROTEST

Ron Vlach
Box 1363
Fremont NE 68026

RECOMMENDATION OF THE REFEREE \$3,365,000.00 (see attached referee's report)

RECOMMENDATION OF THE STATE ASSESSOR FOR DODGE COUNTY - \$3,365,000.00 (see attached assessor's report)

COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2006

ACTION TAKEN - No change.

Based on the recommendation of the Referee.

Based on the recommendation of the Assessor.

LAND	\$3,365,000.00
BUILDINGS	\$ 0.00
TOTAL LAND & BUILDINGS	\$3,365,000.00

The assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in their office in electronic or paper form.



Signature of County Board Vice-Chairman

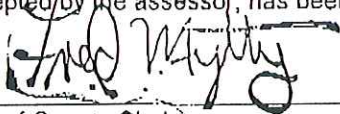
July 31, 2006

Date

COUNTY CLERK CERTIFICATION

Date Protest was Heard by Referee	Date of Decision	Date Notice of Decision Mailed to Protester
07/05/2006	July 25, 2006	August 1, 2006

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protester at the above-shown address on August 1, 2006.



Signature of County Clerk

This report of the Board's decision is also available at the county clerk's office. A copy of the report may be used to complete an appeal to the Tax Equalization & Review Commission.

COUNTY BOARD OF EQUALIZATION – original

ASSESSOR – Canary Copy

TAXPAYER – Pink Copy



Nebraska Tax Equalization and Review Commission

PO Box 94732 • Lincoln NE 68509-4732 • (402) 471-2842 • FAX (402) 471-7720

September 15, 2006

Shaun M. James
Slusky Law, LLC
17445 Arbor Street, Suite 300
Omaha, NE 68130

RE: Summer Haven Lake Assoc., Inc., Appellant, v. Dodge County Board of Equalization,
Appellee Case No. 06C-214.

The Commission has received the captioned appeal. A Notice in Lieu of Summons has been mailed to the Dodge County Board of Equalization. A copy of that document is enclosed for your records. If a response is filed a copy will be mailed to you.

Sincerely,

Wm. R. Wickersham
Chairperson

WRW/mjr

cc: Dodge County Board of Equalization